## --- 8 Cigarettes - BABN's overprint of RC-379 used by "Tuckett Tobacco" for the 1940 Budget ---

The hidden letters "B-C" on the definitive eight cigarette Series "C" stamp indicate that BABN had engraved the die in 1935, although the stamp does not seem to have used at that time. The 10¢ eight cigarette package using the imperforate "Series of 1919" stamp had been a "Tuckett Tobacco" production item since 1932.

When the Budget of June 23rd 1940, increased the excise duty on *small cigarettes* to $ 6.00 per thousand, the manufacturers again reduced their sizes by 10% ( one per ten or major fraction thereof ), and the wartime 1939 pack of nine cigarettes became an eight cigarette pack for sale *across Canada*.

In July 1940 BABN re-surcharged their obsolete sheets of the imperforate nine cigarette definitive Series "C" stamp in black ink with six central stacked horizontal 8 mm. *killer lines*, with a 5 mm. Gothic **8** on each side and four stacked thick 4 mm. *killer lines* at the bottom outer corners, as the BABN provisional **RC-463**. Apparently there was no corresponding *company* overprint of nine cigarettes since "Tuckett Tobacco" was not producing a nine cigarette package at that time.

★**RC-463** - **8** on 9 cigarettes, imperf, coded **1-18-E / AKC** by "Tuckett Tobacco" in July 1940

| [ ★RC-463 ] | Jan. | Feb. | Mar. | Apr. | May | June | July | Aug. | Sep. | Oct. | Nov. | Dec. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **1940** | --- | --- | --- | --- | --- | --- | **AKC** | --- | --- | --- | --- | --- |

## --- 8 Cigarettes - BABN's definitive 8 cigarettes as used by "Tuckett Tobacco" under the 1940 Budget ---

The definitive Series "C" eight cigarette **RC-377** was introduced by the manufacturers in July 1940. The printing plates were quickly prepared as the die (dating from 1935) had been ready for five years.

**--- the cancellation reads horizontally upright - 24 copies to date ---**

★**RC-377** - 8 cigarettes, imperf, coded **1-18-E / AKC** by "Tuckett Tobacco" in July 1940

| [ ★RC-377 ] | Jan. | Feb. | Mar. | Apr. | May | June | July | Aug. | Sep. | Oct. | Nov. | Dec. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **1940** | --- | --- | --- | --- | --- | --- | AKC | BKC | CKC | AKD | BKD | CKD |
| **1941** | ALA | BLA | CLA | ALB | BLB | CLB | ALC | BLC | CLC | ALD | BLD | CLD |
| **1942** | AMA | BMA | CMA | AMB | BMB | CMB | --- | --- | --- | --- | --- | --- |

** **BMA** also occurs *inverted* in the collection

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## --- 2¢ / EXCISE / TAX on 8 Cigarettes - a "Tuckett Tobacco" provisional for June 1942 ---

When the Budget of June 23rd 1942, under the "Special War Measures Act", imposed an excise tax of 1¢ per five cigarettes or fraction thereof, "Tuckett Tobacco" surcharged their *on-hand* sheets of the imperforate eight cigarettes with a three-line Gothic 3 mm. **2¢ / EXCISE / TAX** as **RC-572**.

★**RC-572** - **2¢ / EXCISE / TAX** on 8 cigarettes, the Tuckett 3 mm. Gothic surcharge for the June 1942 Budget.

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## --- 2¢ / EXCISE / TAX on 8 Cigarettes - the Tuckett Tobacco Tall E's surcharge for June 1942 ---

There seem to be as many variations on this company surcharge as Heinz has varieties, although only the two central stamps in the top row are tall E's surcharges. From the tall E's offset on the back of **RC-604Vd**, and from the two varieties of **TAX** on **RC-604**, it appears that they were all found on a common surcharging plate.

★**RC-612** - 3 mm. 2¢

★**RC-588b** - 4 mm. 2¢
9 mm. **EXCISE**

★**RC-588bx** - 4 mm. 2¢
14 mm. **E X C I S E**

★**RC-612** - 3 mm. 2¢
2½ mm. **EXCISE**

★**RC-604Vd** - 5 mm. 2¢
2½ mm. **EXCISE / TAX**

★**RC-604Vd** - back side
a tall E's **EXCISE** offset

★**RC-604V** - doubled surcharge
with two different **TAX**

## --- 2c. / EXCISE / TAX on 8 Cigarettes the 1942 BABN surcharge as used by "Tuckett Tobacco" ---

For general distribution under the 1942 Budget BABN surcharged the imperforate eight cigarette Series "C' stamp with their familiar 6 and 3 mm. **2c. / EXCISE / TAX** as **RC-627**.

**--- the cancellation reads horizontally upright - 2 copies to date ---**

★**RC-627** - **2c. / EXCISE / TAX** on 8 cigarettes, imperf, coded **1-18-E / CMD** by "Tuckett Tobacco" in December 1942

| [ ★RC-627 ] | Jan. | Feb. | Mar. | Apr. | May | June | July | Aug. | Sep. | Oct. | Nov. | Dec. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **1942** | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | **CMD** |
| **1943** | **ANA** | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |

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## --- 4c. over 2c. / EXCISE / TAX the Tuckett light blue re-surcharge of RC-627 for March 1943 ---

When the Budget of March 3rd 1943 doubled the excise tax, "Tuckett Tobacco" re-surcharged their *on-hand* sheets of the imperforate 1942 BABN **2c. / EXCISE / TAX** surcharged eight cigarettes with a light blue, sloppy, 7 mm. Gothic figure as the Tuckett company provisional **RC-727**. Undated as usual, this Tuckett re-surcharge comes from March 1943.

★**RC-727** - **4c.** over **2c. / EXCISE / TAX** on eight cigarettes, imperf,
the Tuckett 7 mm. light blue re-surcharge of RC-627 for March 1943 Budget

Lee Brandom made a big deal about the use of [ ¢ ] and [ **c.** ] on this re-surcharge. From what I have seen the ink is so blurred and sloppy that it is probable that all of the re-surcharges are using [ **c.** ].

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## --- 4c. over 2c. / EXCISE / TAX - the BABN re-surcharge of RC-627 for the March 1943 Budget ---

At the same time BABN re-surcharged their imperforate 1942 **2c. / EXCISE / TAX** surcharged eight cigarettes stamp with the usual 6½ mm. Gothic dark blue killer figure **4c.** as the BABN provisional **RC-739**. A variant 6 mm. blue surcharge occurs as **RC-739a**. *I have no record of either of these BABN dark blue re-surcharges as cancelled by "Tuckett Tobacco".*

NOTE: Since "Tuckett Tobacco" seems to have abandoned date coding from March 1943 to December 1943, it is possible that these smaller 6 mm surcharges are Tuckett Tobacco provisionals.

★**RC-739** - **4c.** over **2c.** / EXCISE / TAX, imperf,
the BABN 1943 dark blue 7 mm. re-surcharge

★**RC-739a** - **4c.** over **2c.** / EXCISE / TAX, imperf,
the BABN 1943 dark blue 6 mm. re-surcharge?

Question: Just looking at the surcharge on **RC-739a**, and comparing it with that on the preceding **RC-739**, I wonder if this dark blue surcharge **RC-739a** wasn't made by Tuckett Tobacco? The lighter blue BABN surcharge is a sloppy 7 mm, but this is likely caused by the thick inking on **RC-739**. This smaller 6 mm re-surcharge can be found on most of the other denominations. In these cases was Tuckett Tobacco in production of the package size?

There was no BABN red 6 and 3 mm. surcharge **4c. / EXCISE / TAX** on eight cigarettes since all sizes smaller than eighteen cigarettes were eliminated by legislation subsequent to the March 1943 Budget.

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File path is [ c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 8 cigarettes \ 1-18E ],
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